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taxes late and pay a penalty? Isn't it unfair to those people?

SENATOR SMITH: It could be conceived in that manner.

SENATOR CHAMBERS: So then you're not going to support this tax amnesty idea that Senator Landis has, are you?

SENATOR SMITH: I haven't arrived at a decision on that, Senator Chambers.

SENATOR CHAMBERS: I don't see how you can not have arrived at a decision on that, when you're taking the position you...

SENATOR CUDABACK: Time.

SENATOR CHAMBERS: ...are on this one. Thank you, Mr. President.

SENATOR CUDABACK: Thank you, Senator Smith. Thank you. Thank you, Senator Chambers. Senator Vrtiska.

SENATOR VRTISKA: Thank you, Mr. President, members of the body. I'd like to ask Senator Smith a question, if I could, please.

SENATOR CUDABACK: Senator Smith.

SENATOR SMITH: Yes.

SENATOR VRTISKA: Senator Smith, looking at the amendments you put in here, correct me if I'm not right, but on the first page, you have, for vehicles brought in this state from another county or place, and et cetera, et cetera. Then you say, being operated or parked on the highway in this state if the vehicle is owned by a person who, "a," owns or operates a business in this state; "b," is gainfully employed in this state; or "c," resides in this state for 90 consecutive days. My question is...well, first of all, can you tell me what the cost of a license in Colorado is? Do you know?

SENATOR SMITH: No. But I understand it to be less than Nebraska but more than some other...higher than average,